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TO : Commissioner for Patents
Mail Stop: Amendments

FROM : Oleg F. Kaplun, Esq. of Fay Kaplun & Marcin, LLP

DATE : January 19, 2006

SUBJECT : U.S. Patent Applm. Serial No. 10/690,388
for *Method and System for Improving the Contrast of LCD's using Circular Polarization*
Inventor(s): Gurevich et al.
Our Ref.: 40129/00901

NUMBER OF PAGES INCLUDING COVER : 10

MESSAGE:

Please see attached.

Thank you.

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JAN 19 2006 [40129/00901]

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant : Gurevich et al.
Serial No. : 10/690,388
Filed : October 21, 2003
For : Method and System for Improving the Contrast of LCDs using
Circular Polarization

Group Art Unit : 2871
Examiner : Zhi Qiang Qi

Mail Stop: Amendments
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By:  Date: January 19, 2006
Olga F. Kaplun, Reg. No. 45,559

TRANSMITTAL

In response to the Non-Final Office Action mailed October 20, 2005, please find a Response for filing in the above-identified application. No fees are believed to be required. However, the Commissioner is authorized to charge the Deposit Account of Fay Kaplun & Marcin, LLP No. 50-1492 any additional required fees. A copy of this paper is enclosed for that purpose.

Respectfully submitted,

Dated: January 19, 2006

By: 
Oleg F. Kaplun (Reg. No. 45,559)

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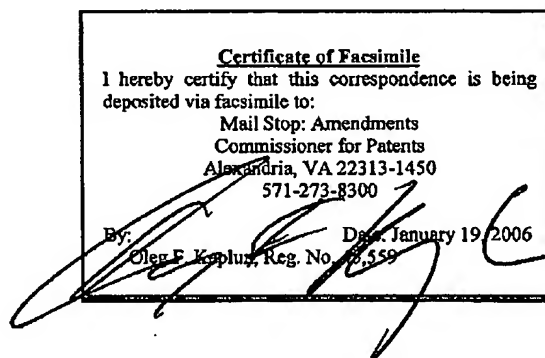
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RESPONSE

In response to the Non-Final Office Action mailed on October 20, 2005, please consider
the following remarks: